

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Committee Meeting
Tuesday, June 16, 2026,
1:00 p.m.

Calaveras County Water District
120 Toma Court
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

District Board Meetings are open to in-person attendance by the public and are conducted virtually. The public may participate in the District's Board meeting with the link below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

While the District makes efforts to facilitate remote participation, please be aware that remote Teams involvement is offered solely for convenience. In the event of a technological malfunction, the Board can only guarantee the receipt of live comments through in-person attendance. The Board retains the right to proceed with the meeting without remote access in case of a malfunction.

Microsoft Teams meeting

Join on your computer, mobile app or room device

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Meeting ID: 236 189 580 456

Passcode: pM2LK7L2

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[+1 323-647-8603,,664105427#](#) United States

Phone Conference ID: 528 279 294#

COMMITTEE MEMBERS

Russ Thomas, Director

Jack Garamendi, Director

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.

2. **APPROVAL OF MINUTES:** For the meeting of May 19, 2026.

3. NEW BUSINESS

3a Report on the Monthly Financial Reports for May 2026.
(Kelly Zahniser, Director of Administrative Services)

3b Double Billing After-Action Report
(Kelly Zahniser, Director of Administrative Services)

3c Utility Billing Aging Report
(Kelly Zahniser, Director of Administrative Services)

4. GENERAL MANAGER COMMENTS

5. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

6. NEXT COMMITTEE MEETING

Tuesday July 21, 2026, at 1:00 p.m.

7. ADJOURNMENT



MINUTES

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

May 19, 2026

Directors Present:

Jack Garamendi
Russ Thomas

Director, District 2
Director, District 4

Staff Present:

Michael Minkler
Kelly Zahniser
Kevin Williams
Damon Wyckoff
Jesse Hampton
Kylie Muetterties
Rebecca Hitchcock
Julie Johnson*
Kelly Gerkenmeyer*
Pat Burkhardt*
Kate Jesus*
Amy Behrbaum*
Dylan Smith*
Jared Gravette*
Juan Maya*
Haley Airola*

General Manager
Director of Administrative Services
District Engineer
Director of Operations
Plant Operations Manager
Accountant II
Executive Assistant and Clerk to the Board
Accounting Technician
External Affairs Manager
Construction and Maintenance Manager
Human Resources Technician
Accountant II
Information Systems Administrator
Construction Inspector Senior Supervisor
Associate Civil Engineer
Engineering Coordinator

Others Present:

Habib Isaac
Andrea Boehling
Lauren Demine
Kamiko Tsuchida*
Francisco de la Cruz
Copeland
Phyllis Sellars
Roxanne Fuentes-Souza
Michael Rodgers

IB Consulting
IB Consulting
IB Consulting
Eide Bailly LLP
Member of the public
Member of the public
Member of the public
Member of the public
Member of the public

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

The meeting called to order at 1:08 p.m., the Pledge of Allegiance was led by Director Thomas.

1. PUBLIC COMMENT:

No public comment.

2. APPROVAL OF MINUTES:

The minutes for the meeting of April 28, 2026, were approved by the Committee.

3. NEW BUSINESS

- 3a 2026 Rate Study
(Habib Isaac, IB Consulting)

DISCUSSION: Habib Isaac, IB Consulting, presented the 2026 Rate Study and responded to questions from the Committee. No item action.

PUBLIC COMMENT: Public comment was received by Mike Rodgers. Public comment was received by Francisco de la Cruz and attachments were provided to the Committee.

- 3b Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Revised Capital Improvement Program Budgets
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented the Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Revised Capital Improvement Program Budgets. Item was moved to the Board for discussion.

PUBLIC COMMENT: Public comment was received by Francisco de la Cruz.

- 3c Report on the Monthly Financial Reports for April 2026.
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented the Monthly Financial Reports for April 2026.

PUBLIC COMMENT: No public comment.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS

No comments.

5. GENERAL MANAGER COMMENTS

Mr. Minkler thanked the Finance team, and department heads for their collaborative work on the budget development process and efforts to identify savings where possible. Mr. Minkler noted that the Capital Improvement Program remains the most challenging part of the budget due to the limited discretionary spending available.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

No comments.

7. NEXT COMMITTEE MEETING

Tuesday, June 16, 2026, at 1:00 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 3:24 p.m.

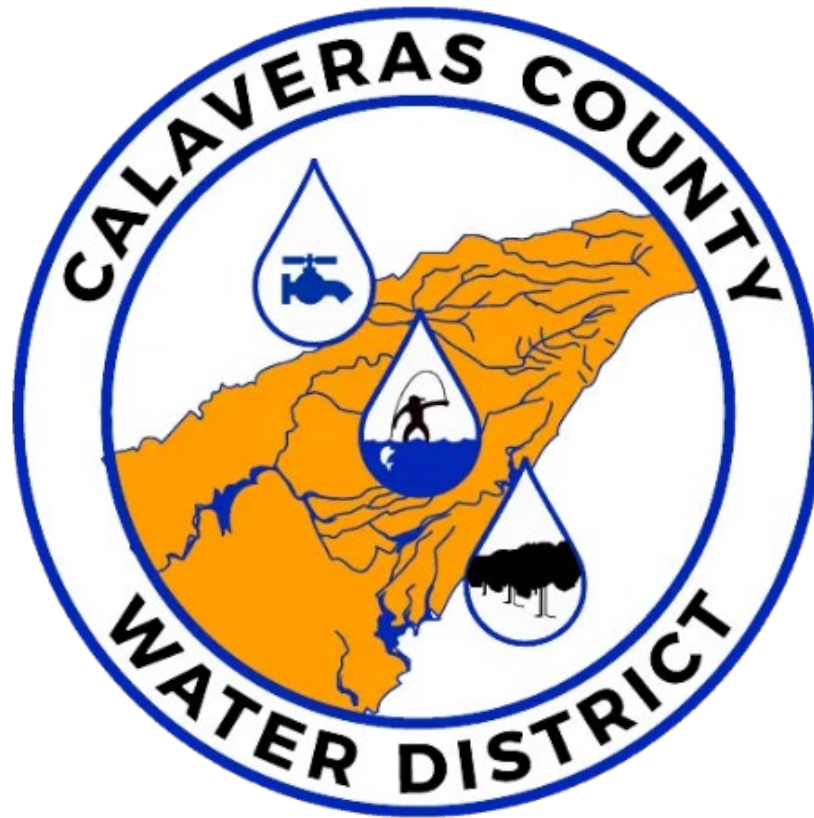
Respectfully Submitted,

Kylie Muetterties
Accountant II

3 a

A G E N D A
I T E M

3 a



Budget Status Report

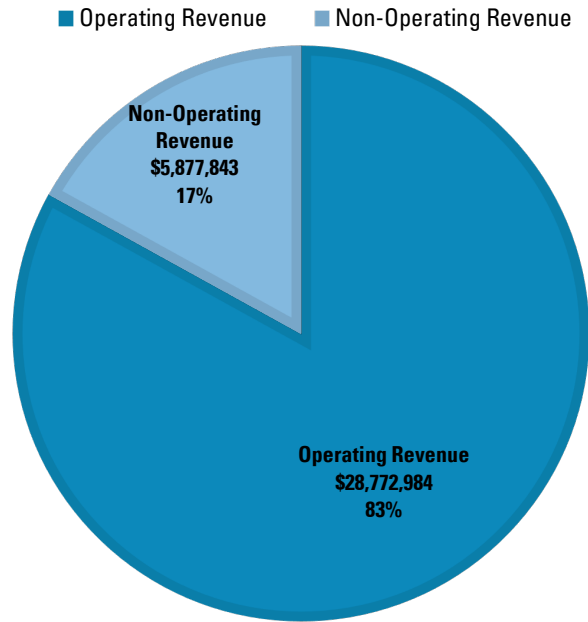
For the Period July 1, 2025 to May 31, 2026

(Months 1-11)

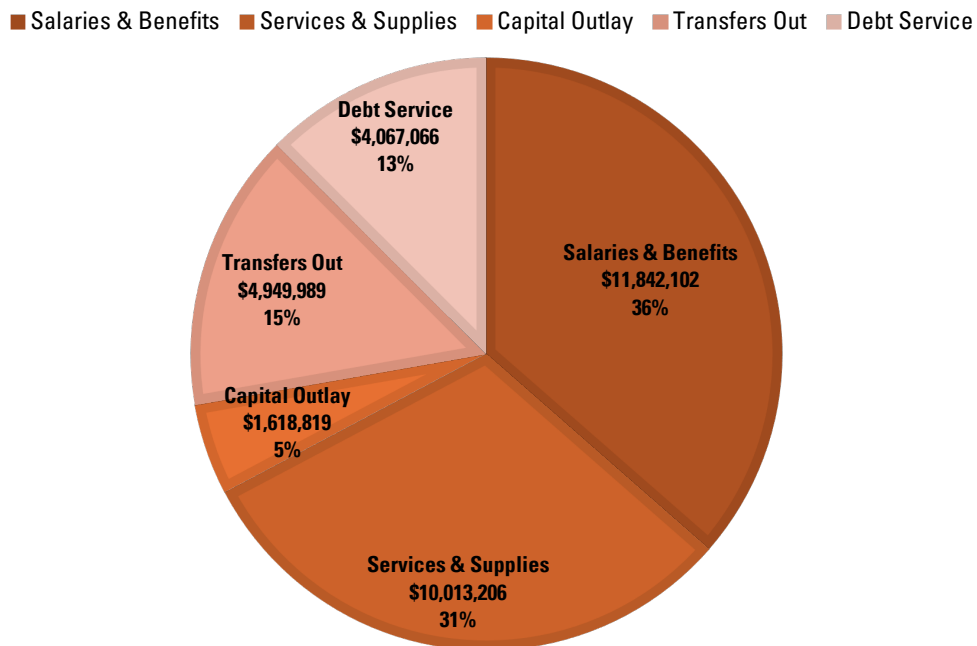


**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

**REVENUE SUMMARY - FY 2025-26 YTD
(TOTAL: \$34,650,827)**



**EXPENSE SUMMARY - FY 2025-26 YTD
(TOTAL: \$32,491,182)**





**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Water, Sewer, Hydro Combined Detail		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
1	Revenues					
2	Operating Revenue					
3	41000 Water/Sewer Sales/Resid	\$ 18,092,368	\$ 27,847,899	\$ 28,431,800	\$ 583,901	97.9%
4	41100 Irrigation Water Sales	-	-	12,800	12,800	0.0%
5	41200 Water Sales - Fire Hydrant	155,264	248,484	319,254	70,770	77.8%
6	42000 Inspection Fees	1,825	4,357	4,000	(357)	108.9%
7	44100 Account Establishment Fees	33,900	40,512	37,900	(2,612)	106.9%
8	44110 Delinquent Account Charge	4,024	154,730	174,794	20,064	88.5%
9	44115 County Recording Fees	86	46			
10	44120 Termination of Services	2,360	1,716	-	(1,716)	0.0%
11	44200 Backflow Certification Testing	2,661	450	3,500	3,050	12.9%
12	44300 Install Water Meter	25,037	37,790	26,700	(11,090)	141.5%
13	44500 Repair Labor/Materials	5,938	1,078	5,000	3,922	21.6%
14	44510 Reimbursable Expense	124,479	198,079	230,080	32,001	86.1%
15	44900 Other Water/Sewer Charges	457	50	-	(50)	0.0%
16	48100 Concept Approval Fees	4,398	639	-	(639)	0.0%
17	48101 Cost to Serve	-	1,388	-	(1,388)	0.0%
18	48102 Commercial Account Review	-	330	-	(330)	0.0%
19	48190 Miscellaneous Operating Revenue	241,370	235,436	250,000	14,564	94.2%
20	Total Operating Revenue	18,694,167	28,772,984	29,495,828	722,890	97.5%
21	Non-Operating Revenue					
22	48130 Rental Revenue	17,186	9,548	83,000	73,452	11.5%
23	51100 Interest Income/CCWD Investments	32,440	90,373	80,365	(10,008)	112.5%
24	51350 Lease Interest Revenue	-	-	-	-	0.0%
25	52100 Property Taxes	3,625,186	3,811,955	3,904,660	92,705	97.6%
26	52420 Standby Fees	111,351	100,840	131,000	30,160	77.0%
27	53100 HOPTR	14,856	14,708	-	(14,708)	0.0%
28	54300 Power Sales - North Fork	679,780	726,113	828,700	102,587	87.6%
29	54400 Power Sales - New Hogan	68,114	174,765	153,000	(21,765)	114.2%
30	54510 Grant Revenue/Federal Agencies	30,313	507,751	283,206	(224,545)	179.3%
31	54520 Grant Revenue/State Agencies	80	22,640	-	(22,640)	0.0%
32	54600 Other Non-Operating Revenue	530,050	405,934	1,197,126	791,192	33.9%
33	54610 Miscellaneous Income	87,233	13,216	14,000	784	94.4%
34	Total Non-Operating Revenues	5,196,588	5,877,843	6,675,057	797,214	88.1%
35	Total Revenues	23,890,755	34,650,827	36,170,885	1,520,058	95.8%
36						
37	Transfer In					
38	59100 Transfer In	212,606	-	3,862,317	3,862,317	0%
39	Total Transfers In	212,606	-	3,862,317	(3,862,317)	-
40	Total Sources	24,103,360.96	34,650,827	40,033,202	5,382,375	86.6%



**Calaveras County Water District
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Water, Sewer, Hydro Combined Detail		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
41	O&M Expenses					
42	Salaries and Benefits					
43	60000 Salaries Wages	\$ 6,738,997	\$ 6,761,447	\$ 8,025,022	\$ 1,263,575	84.3%
44	60005 Payouts	171,122	153,923	207,004	53,081	74.4%
45	60010 On Call Pay	6,850	19,475	21,100	1,625	92.3%
46	60015 Standby Pay	16,100	16,330	24,500	8,170.00	66.7%
47	60030 Overtime	181,717	214,000	215,500	1,500	99.3%
48	60035 CTO Payouts	181,130	174,863	202,849	27,986	86.2%
49	60100 Benefits	2,726,905	2,915,768	3,604,834	689,066	80.9%
50	60110 Retirement Expense	729,466	695,144	864,711	169,567	80.4%
51	60115 CalPERS UAL	591,160	828,961	828,963	2	100.0%
52	60117 Retirement Health Savings	57,793	62,190	54,120	(8,070)	114.9%
53	Total Salaries and Benefits	11,401,241	11,842,102	14,048,603	(2,206,501)	84.3%
54	Services and Supplies					
55	60210 Power	1,082,141	1,607,878	2,072,216	464,338	77.6%
56	60220 Water	9,079	9,687	12,000	2,313	80.7%
57	60230 Sewage	36,898	36,898	45,000	8,102	82.0%
58	60250 Telephone	102,229	126,218	136,068	9,850	92.8%
59	60260 Refuse/Disposal	24,802	25,849	25,000	(849)	103.4%
60	60310 Materials & Supplies	220,301	251,087	284,502	33,415	88.3%
61	60311 Herbicide	520	-	1,500	1,500	0.0%
62	60312 Safety Equipment/Consumables	13,270	29,132	41,200	12,068	70.7%
63	60313 Tools	18,315	29,306	48,000	18,694	61.1%
64	60314 Uniforms - New	24,406	24,159	22,000	(2,159)	109.8%
65	60316 Materials and Supplies - CalFire	3,246	1,269	18,000	16,731	7.1%
66	60320 Safety Equipment	689	30,042	61,500	31,458	48.8%
67	60325 Lab Supplies, Consumables	50,488	51,439	50,000	(1,439)	102.9%
68	60327 Ozone System Parts	17,032	14,403	10,000	(4,403)	144.0%
69	60328 UV Bulb/MBR Replacement	23,871	6,820	110,000	103,180	6.2%
70	60331 Electrical Parts Replacement	45,306	46,827	70,000	23,173	66.9%
71	60332 Leak Repair Supplies	147,661	193,836	200,000	6,164	96.9%
72	60333 Road Repair Materials	23,490	8,208	31,251	23,043	26.3%
73	60334 SCADA, Radio Supplies	14,005	11,671	52,059	40,388	22.4%
74	60335 Septic Tanks, Repair & New	8,968	8,720	12,000	3,280	72.7%
75	60338 Meters, New & Replacement	11,684	22,083	31,000	8,917	71.2%
76	60350 Aerator/Compressor Repair	7,440	50,407	18,000	(32,407)	280.0%
77	60353 Computers/Peripherals	-	-	10,000	10,000	0.0%
78	60354 Controls Sys Pressure Transducer	-	-	9,000	9,000	0.0%
79	60355 Headworks/Solids Removal and Repair	18,521	24,326	22,000	(2,326)	110.6%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
80	60356	HVAC	11,122	18,801	15,500	(3,301)	121.3%
81	60357	Mixers/Valves/Repair Kits/ Actuators	8,202	28,768	25,000	(3,768)	115.1%
82	60358	Monitor Wells Repair	-	-	5,000	5,000	0.0%
83	60359	Pumps/Motors Repair	160,106	110,192	185,000	74,808	59.6%
84	60360	Solids Handling Eq Repair	-	-	5,000	5,000	0.0%
85	60390	Admin Technologies Comm	79,158	92,119	113,200	21,081	81.4%
86	60395	Chemicals	489,483	525,368	634,694	109,326	82.8%
87	60400	Outside Services/Repairs	68,319	66,983	135,838	68,855	49.3%
88	60401	Fire Ext. Testing Cust. Base	2,000	2,000	2,200	200	90.9%
89	60402	Spraying - Weeds & Insects	35,170	25,746	42,751	17,005	60.2%
90	60403	Snow Removal	6,300	-	7,200	7,200	0.0%
91	60404	Uniform Launder	38,310	33,861	1,062	(32,799)	3188.4%
92	60405	Fire Hydrant Maintenance	28,321	33,878	56,625	22,747	59.8%
93	60410	Service Maintenance Contracts	110,222	65,877	128,558	62,681	51.2%
94	60412	Groundwater Monitoring	38,385	40,137	50,000	9,863	80.3%
95	60413	Instrumentation Tech	4,224	-	8,500	8,500	0.0%
96	60414	Ozone System PM	11,702	8,941	10,000	1,059	89.4%
97	60415	Backflow Device Testing	2,205	4,718	4,000	(718)	118.0%
98	60416	SCADA Consulting	6,572	9,555	10,000	445	95.5%
99	60417	Hauling /Dig/Crane/Excavator	1,580	-	5,000	5,000	0.0%
100	60419	Pave/Seal/Asphalt Repair	31,910	88,393	75,000	(13,393)	117.9%
101	60420	Drug & Alcohol Testing	5,004	3,522	5,000	1,478	70.4%
102	60424	Septic Hauling Bio-solids Hauling	23,021	33,615	50,000	16,385	67.2%
103	60425	Tank Cleaning	14,612	16,750	64,730	47,980	25.9%
104	60426	Building Repairs	22,762	27,139	80,000	52,861	33.9%
105	60427	UV System PM	479	4,499	10,000	5,501	45.0%
106	60429	Recruiting	14,581	14,318	29,751	15,433	48.1%
107	60430	Claims/Damages	7,503	15,031	5,000	(10,031)	300.6%
108	60431	Computer License/Maintenance Contracts	277,982	322,728	427,895	105,167	75.4%
109	60440	Janitorial Services	22,141	26,350	32,840	6,490	80.2%
110	60470	Laboratory Services	155,689	165,184	160,000	(5,184)	103.2%
111	60480	Rentals (Non Vehicles/Equip)	2,660	3,344	5,000	1,656	66.9%
112	60505	Outside Legal Fees	163,527	121,932	350,000	228,068	34.8%
113	60510	Accounting/Auditing	47,858	42,400	50,400	8,000	84.1%
114	60541	Advertising/Publicity	138	294	4,500	4,206	6.5%
115	60545	Public Outreach	-	816	-	(816)	0.0%
116	60590	Professional Services	721,843	1,375,672	1,752,931	377,259	78.5%
117	60610	Operating Exp Gas and Oil	305,677	379,555	385,000	5,445	98.6%
118	60620	Repairs and Parts	166,412	166,769	185,000	18,231	90.1%
119	60625	Repair - Generators	60,559	17,404	30,000	12,596	58.0%
120	60630	Repair - Generators	-	-	-	-	0.0%
121	60650	Rental Exp/Vehicle and Eq	12,849	-	11,500	11,500	0.0%
122	60660	Lease Expense/Vehicle Eq	11	-	36,000	36,000	0.0%
123	60700	Forms and Supplies	163	1,905	2,151	246	88.6%
124	60710	Permits and Licenses	14,496	21,716	42,551	20,835	51.0%
125	60715	Late Fees	2,054	1,100	-	(1,100)	0.0%



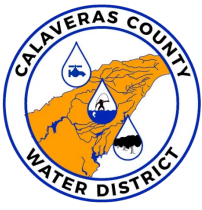
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
126	60720	Postage	8,108	7,949	12,500	4,551	63.6%
127	60730	Publications/Subscriptions	2,385	2,144	13,051	10,907	16.4%
128	60732	Memberships/Dues	139,553	164,891	142,346	(22,545)	115.8%
129	60760	Recording/Title Reports	145	90	1,700	1,610	5.3%
130	60780	Printing	227	196	500	304	39.2%
131	60810	Training, Conf & Travel	100,748	102,496	149,951	47,455	68.4%
132	60820	Other Travel Costs	7,996	10,645	7,402	(3,243)	143.8%
133	61100	Purchased Water	-	14,317	20,000	5,683	71.6%
134	61150	New Hogan Op/Maint Expense	-	-	474,000	474,000	0.0%
135	61200	Retiree Health Costs	972,455	1,130,753	1,050,000	(80,753)	107.7%
136	61310	Bad Debt Expense	61,413	35,334	54,000	18,666	65.4%
137	61315	Rate Assistance Program	45,119	55,516	60,000	4,484	92.5%
138	61409	Unemployment Claims	6,427	6,295	36,000	29,705	17.5%
139	61410	Insurance	470,201	479,562	485,600	6,038	98.8%
140	61420	State Water/Sewer Fees	328,570	330,617	310,000	(20,617)	106.7%
141	61430	Federal Dam & Admin Fees	604,726	420,535	781,224	360,689	53.8%
142	61435	State Water Right Fees	63,679	121,128	155,663	34,535	77.8%
143	61450	Mandated Plans	-	76,416	284,080	207,664	26.9%
144	61455	Water Conservation	1,500	2,000	4,000	2,000	50.0%
145	61485	Third Party Payment Processing	425,129	512,718	522,743	10,025	98.1%
146	61490	Misc Operating Expense	11	61	-	(61)	0.0%
147	78200	Calaveras County Fees	2,155	-	5,000	5,000	0.0%
148	78210	LAFCO Contribution	11,874	11,899	13,100	1,201	90.8%
149	78100	Miscellaneous Non-Operating Costs	-	-	-	-	0.0%
150	78990	Misc Non-Operating Costs	10	-	-	-	0.0%
151		Total Services and Supplies	8,332,100	10,013,206	13,215,533	(3,202,327)	75.8%
152		Capital Outlay					
153	75100	Vehicles Purchased	-	-	-	-	0.0%
154	75110	Vehicles Capital Lease - Current	545,171	567,735	521,211	(46,524)	108.9%
155	75200	Equipment Purchased	343,977	957,178	753,598	(203,580)	127.0%
156	75300	Projects	43,223	93,906	928,880	834,974	10.1%
157		Total Capital Outlay	932,371	1,618,819	2,203,689	(584,870)	73.5%
158		Total O&M Expense	20,665,711.62	23,474,127	29,467,825	(5,993,698)	79.7%
159	79100	Transfers Out	990	4,949,989	5,752,882	802,893	86%
160		Debt Service					
161	72120	Interest Exp - PERS UAL Loan	131,422	120,201	120,201	0	100.0%
162	72220	Interest Exp - USDA AMI Loan	70,372	77,018	80,553	3,535	95.6%
163	72310	Interest Exp - VacCon Truck 2021	3,362	566	566	0	99.9%
164	72350	Interest Exp - USDA EP Reach 3A	51,234	50,099	50,099	0	100.0%
165	72360	Interest Exp - USDA Arnold Interim Loan	-	-	20,388	20,388	0.0%
166	72400	Interest Exp - Water Fund Loan	-	-	5,678	5,678	0.0%
167	72500	Interest Exp - New Hogan Loan	2,198	-	1,375	1,375	0.0%



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168	72700	Interest Exp - VacCon Truck 2020	230	-	-	-	0.0%
169	72850	Interest Exp - Water CIP Loan 2022	535,227	512,236	512,236	(0)	100.0%
170	72860	Interest Exp - Sewer CIP Loan 2022	325,920	494,405	312,256	(182,149)	158.3%
171	72900	Interest Exp - Water Rev Loan	-	-	-	-	0.0%
172	72870	Interest Exp - Water CIP Loan 2025	-	519,399	564,952	45,553	91.9%
173	73120	Principal Payment - PERS UAL Loan	338,000	338,000	338,000	-	100.0%
174	73210	Principal Payment - USDA AMI Loan	91,000	91,280	92,000	720	99.2%
175	73310	Principal Payment - VacCon Truck 2021	120,573	61,402	61,401	(1)	100.0%
176	73350	Principal Payment - USDA EP Reach 3A	49,900	51,000	51,000	-	100.0%
177	73400	Principal Payment - Water Fund Loan	-	-	283,900	283,900	0.0%
178	73500	Principal Payment - New Hogan	48,837	-	48,837	48,837	0.0%
179	73700	Principal Payment - VacCon Truck 2020	31,039	-	-	-	0.0%
180	73850	Principal Payment - Water CIP Loan 2022	782,000	805,000	805,000	-	100.0%
181	73860	Principal Payment - Sewer CIP Loan 2022	427,000	441,000	441,000	-	100.0%
182	73870	Principal Payment - Water CIP Loan 2025	-	505,461	460,796	(44,665)	109.7%
183		Total Debt Service	3,008,314	4,067,066	4,250,238	(183,172)	95.7%
184		Total Expenses	23,675,014.92	32,491,182	39,470,945	(6,979,763)	82.3%
185		Net Addition to/(Use of) Reserves	\$ 428,346	\$ 2,159,645	\$ 562,257	\$ 1,731,299	



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 1: Water/Sewer/Hydro Operations

Schedule 1 displays financial reporting information for Water/Sewer/Hydro Operations during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Operating Revenue – Total operating revenue is at 97.5% of budget.

- **Line 3 Water/Sewer Sales** is trending under budget related to the benchmark.
- **Line 6 Inspection Fees** are trending over budget due to a higher volume of sewer inspections.
- **Line 7 Account Establishment Fees** is trending over budget due to increased development activity on vacant lots.
- **Line 12 Install Water Meter** is trending over budget due to more installations than anticipated.

Non-Operating Revenue – Total non-operating revenue is at 88.1% of budget.

- **Line 23 Interest Income/CCWD Investments** is trending over budget due to Argent investment income.
- **Line 25 Property Taxes** is trending under budget due to the timing of receiving the installments from County Auditor.
- **Line 29 Power Sales – New Hogan** is higher than budgeted and will continue to be monitored and analyzed for the FY 27 budget process.
- **Line 30 Grant Revenue/Federal Agencies** is trending over budget due to a posting that will be reclassified during the fiscal year-end close process.

Transfer In – Total transfers in is at 0% of budget and are typically recorded during year-end closing and have not yet been processed.

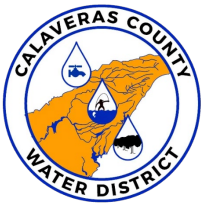
Operation & Maintenance Expense – Total operating & maintenance expense is at 79.7% of budget.

Salaries and Benefits– Total salaries and benefits is at 84.3% of budget.

- **Line 47 Overtime** is trending over the benchmark and will continue to be monitored.
- **Line 51 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 52 Retirement Health Savings** is trending over budget due to new staff.

Services and Supplies– Total services and supplies is at 75.8% of budget.

- **Line 59 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 64 Uniforms – New** is trending over budget due to increase uniform orders for new staff.
- **Line 67 Lab Supplies, Consumables** is trending over budget due to replacement of equipment.
- **Line 68 Ozone System Parts** are trending over budget due to the Ozone Residual Analyzer that was purchased over budget and other materials and maintenance.
- **Line 71 Leak Repair Supplies** is trending over the benchmark due to high volume inventory purchases.
- **Line 76 Aerator/Compressor Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.



Calaveras County Water District Budget Status Report (Unaudited) For the Period July 1, 2025 – May 31, 2026

- **Line 79 Headworks/Solids Removal and Repair** is trending over budget due to increased bio-solids disposal.
- **Line 80 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 81 Mixers/Valves/Repair Kits/Actuators** is trending over budget due to two mixer purchases.
- **Line 91 Uniform Launder** is trending over budget due to a budgeting input error and will be corrected for FY 27.
- **Line 97 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 100 Pave/Seal/Asphalt Repair** is trending over budget due to emergency repair paving in October 2025.
- **Line 107 Claims/Damages** is over budget due to water mainline break in October 2025.
- **Line 110 Laboratory Services** are trending over budget due to the timing of mandated state sampling.
- **Line 117 Operating Exp Gas and Oil** is trending over the benchmark due to the payment of an invoice one month earlier than scheduled, resulting in two invoices being paid during the same month.
- **Line 128 Membership/Dues** is trending over budget due to CalPELRA not being included in the original budget.
- **Line 132 Other Travel Costs** are trending over budget due to mileage and parking reimbursements for staff seminars.
- **Line 135 Retiree Health Costs** are currently under-budgeted and will be adjusted for FY27 to account for new retirees.
- **Line 139 Insurance** is trending over the benchmark due to the timing of payments early in the fiscal year.
- **Line 140 State Water/Sewer Fees** are trending over budget due to the timing of annual payments in December.
- **Line 145 Third Party Payment Processing** represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account Miscellaneous Operating Revenue on line 20. These costs should be coming down due to a new agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.

Capital Outlay – Total capital outlay is at 73.5% of budget.

- **Line 154 Vehicles Capital Lease – Current** is trending over budget. Finance will continue to monitor this item
- **Line 155 Equipment Purchased** is trending over budget. Finance will continue to monitor this item. There are reimbursable expenses under the FEMA grant that was awarded.
- **Line 159 Transfers Out** is currently at 86% of budget.

Debt Service Payments – Total debt service payments are at 95.7% of budget.

- **Line 170 Interest Exp - Sewer CIP Loan 2022** is over budget due to staff error. Finance will make the correction.

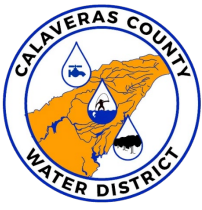
Total Expenses – Total expenses for water/sewer/hydro are at 82.3% of budget.

Net Addition to / (Use of) Reserves – As of May 2026, reserves are estimated to have increased by \$2,159,645 through the reporting month, which is \$1,731,299 greater than budget.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

All Other Funds Combined Detail		A	B
		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual
1	Revenues		
2	Non-Operating Revenue		
3	41010 Capital R&R	\$ 4,986,366	\$ -
4	41300 Water Sales Slurry Line	964	966
5	44510 Reimbursable Expense	-	11,846
6	48130 Rental Revenue	400	19,845
7	51100 Interest Income/CCWD Invest	1,457,234	1,604,462
8	51200 Interest Income/Trusteed Funds	6,119	5,396
9	52100 Property Taxes	642,360	675,293
10	52200 Assessment Revenue	122,075	101,170
11	52220 Assessment Revenue-Foreclosure	-	30,000
12	52230 Prepaid Assessment Revenue	4,782	25,442
13	52300 Admin Fees Collected	-	3,800
14	52410 Expansion Fees	400,592	724,427
15	54510 Grant Revenue/Federal Agencies	86,616	104,698
16	54520 Grant Revenue/State Agencies	1,823,619	941,948
17	54610 Miscellaneous Income	77	-
18	59100 Transfer In From Funds	15,387,166	20,003,283
19	Total Non-Operating Revenue	\$ 24,918,372	\$ 24,252,577



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 2: All Other Funds Revenue

Schedule 2 displays financial reporting information for All Other Funds Revenue during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month.

Schedule 2 represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. The transfer of capital funding from the water and wastewater operating funds to the water and sewer Capital R&R will be trued up.

Capital R&R: The 2023 Rate Study eliminated the dedicated R&R portion of the water and sewer rates and combined them with the regular water and sewer operating rates. The Capital R&R program is now funded by transfers from the water and sewer operating funds to the Capital R&R Funds.

Line 9 Property Taxes is for special project funding, as specified in the District's reserve policy.

Non-Operating Revenue – Total non-operating revenue is at \$24,252,577 as of May 2026.



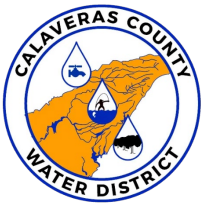
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 50 Non-Departmental		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60115 CalPERS UAL	\$ 363,356	\$ 512,012	\$ 512,012	\$ (0)	100.0%
4	Total Salaries and Benefits	363,356	512,012	512,012	(0)	100.0%
5	Utility Services					
6	60210 Power	11,581	16,416	23,500	7,084	69.9%
7	60220 Water	4,686	4,819	5,000	181	96.4%
8	60250 Telephone	4,594	9,297	19,000	9,703	48.9%
9	Total Utility Services	20,861	30,532	47,500	16,968	64.3%
10	Materials & Supplies					
11	60310 Materials and Supplies	29,909	27,307	35,300	7,993	77.4%
12	60313 Tools	-	-	500	500	0.0%
13	60356 HVAC	1,965	5,763	2,000	(3,763)	288.2%
14	60390 Admin. Technologies/Comm	18,366	19,999	11,100	(8,899)	180.2%
15	Total Materials & Supplies	50,240	53,069	48,900	(4,169)	108.5%
16	Outside Services					
17	60400 Outside Services	31,230	29,164	48,951	19,787	59.6%
18	60402 Spraying - Weeds & Insects	582	1,369	751	(618)	182.3%
19	60410 Service Maintenance Contracts	8,893	4,071	-	(4,071)	0.0%
20	60426 Building Repairs	13	1,102	5,000	3,898	22.0%
21	60430 Claims/Damages	7,503	15,031	5,000	(10,031)	300.6%
22	60431 Computer Lic Maint Contracts	30,534	100,159	179,115	78,956	55.9%
23	60440 Janitorial Services	19,941	24,550	29,480	4,930	83.3%
24	Total Outside Services	98,696	175,444	268,297	92,853	65.4%
25	Retired Employees					
26	61200 Retired Employees	972,455	1,130,753	1,050,000	(80,753)	107.7%
27	Total Retired Employees	972,455	1,130,753	1,050,000	(80,753)	107.7%
28	Insurance					
29	61410 Insurance	470,201	479,562	485,600	6,038	98.8%
30	Total Insurance	470,201	479,562	485,600	6,038	98.8%
31	Misc. Non-Operating					
32	78210 LAFCO Contribution	11,874	11,899	13,100	1,201	90.8%
33	Total Misc. Non-Operating	11,874	11,899	13,100	1,201	90.8%
34	Capital Equipment					
35	75200 Equipment Purchased	22,044	-	30,000	30,000	0.0%
36	Total Capital Equipment	22,044	-	30,000	30,000	0.0%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 50 Non-Departmental		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
37	Debt Service					
38	72120 Interest Exp - PERS UAL Loan	131,422	120,201	120,201	0	100.0%
39	72220 Interest Exp - USDA AMI Loan	70,372	77,018	80,553	3,535	95.6%
40	72310 Interest Exp - VacCon Truck 2021	3,362	566	566	0	99.9%
41	72350 Interest Exp - USDA EP Reach 3A	51,234	50,099	50,099	0	100.0%
42	72360 Interest Exp - USDA Arnold Interim Loan	-	-	20,388	20,388	0.0%
43	72400 Interest Exp - Water Fund Loan	-	-	5,678	5,678	0.0%
44	72500 Interest Exp - New Hogan Loan	2,198	-	1,375	1,375	0.0%
45	72700 Interest Exp - VacCon Truck 2020	230	-	-	-	0.0%
46	72850 Interest Exp - Water CIP Loan 2022	535,227	512,236	512,236	(0)	100.0%
47	72860 Interest Exp - Sewer CIP Loan 2022	325,920	494,405	312,256	(182,149)	158.3%
48	72870 Interest Exp - Water CIP Loan 2025	-	519,399	564,952	45,553	91.9%
49	73120 Principal Payment - PERS UAL Loan	338,000	338,000	338,000	-	100.0%
50	73210 Principal Payment - USDA AMI Loan	91,000	91,280	92,000	720	99.2%
51	73310 Principal Payment - VacCon Truck 2021	120,573	61,402	61,401	(1)	100.0%
52	73350 Principal Payment - USDA EP Reach 3A	49,900	51,000	51,000	-	100.0%
53	73400 Principal Payment - Water Fund Loan	-	-	283,900	283,900	0.0%
54	73500 Principal Payment - New Hogan	48,837	-	48,837	48,837	0.0%
55	73700 Principal Payment - VacCon Truck 2020	31,039	-	-	-	0.0%
56	73850 Principal Payment - Water CIP Loan 2022	782,000	805,000	805,000	-	100.0%
57	73860 Principal Payment - Sewer CIP Loan 2022	427,000	441,000	441,000	-	100.0%
58	73870 Principal Payment - Water CIP Loan 2025	-	505,461	460,796	(44,665)	109.7%
59	Total Debt Service	3,008,314	4,067,066	4,250,238	183,172	95.7%
60	Total Non-Departmental Expenses	\$ 5,018,041	\$ 6,460,337	\$ 6,705,647	\$ 428,482	96.3%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 3: Department 50 – Non-Departmental

Schedule 3 displays financial reporting information for Non-Departmental during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Non-Departmental Expenses – Total non-departmental expense is at 96.3% of budget.

- **Line 3 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 7 Water** is trending over the benchmark due and will be monitored.
- **Line 13 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 14 Admin. Technologies/Comm** is trending over budget due to File Backup and Endpoint Detection & Response. Endpoint Detection & Response costs will be evaluated for inclusion in next fiscal year's budget.
- **Line 18 Spraying – Weeds & Insects** is trending over budget due to routine pest control costs coming in higher due to new sites being added. The additions in locations will be considered for inclusion in next fiscal year's budget.
- **Line 21 Claims/Damages** is over budget due to water mainline break in October 2025.
- **Line 26 Retired Employees** is trending over budget due to the increase in retirees which will be considered for FY 27 budget.
- **Line 29 Insurance** is trending over the benchmark due to the timing of payments
- **Lines 37-60 Debt Service** will trend under and over budget at various points of the year due to the timing of the required principal and interest payments. The 2nd installment payments were made in March. The 2022 Sewer CIP Loan is trending over budget due to an accrual adjustment for prior fiscal year.



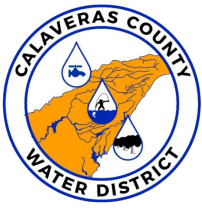
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 54 Utility Services		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 4,313,347	\$ 4,323,566	\$ 4,966,859	\$ 643,293	87.0%
4	60005 Payouts	92,937	93,028	124,901	31,873	74.5%
5	60010 On Call Pay	6,850	19,475	21,100	1,625	92.3%
6	60015 Standby Pay	15,800	16,330	23,500	7,170	69.5%
7	60030 Overtime	164,425	169,441	200,000	30,559	84.7%
8	60035 CTO Payout	153,345	170,288	174,249	3,961	97.7%
9	60100 Benefits	1,854,646	1,999,016	2,313,767	314,751	86.4%
10	60110 Retirement Expense	475,341	458,885	540,836	81,951	84.8%
11	60115 CalPERS UAL	146,339	200,174	200,126	(48)	100.0%
12	60117 Retirement Health Savings	34,373	37,482	33,720	(3,762)	111.2%
13	Total Salaries and Benefits	7,257,402	7,487,683	8,599,058	1,111,375	87.1%
14	Utility Services					
15	60210 Power	1,070,560	1,591,462	2,048,716	457,254	77.7%
16	60220 Water	4,392	4,868	7,000	2,132	69.5%
17	60230 Sewage	36,898	36,898	45,000	8,102	82.0%
18	60250 Telephone	97,635	116,921	117,068	147	99.9%
19	60260 Refuse/Disposal	24,802	25,849	25,000	(849)	103.4%
20	Total Utility Services	1,234,287	1,775,997	2,242,784	466,787	79.2%
21	Materials & Supplies					
22	60310 Materials and Supplies	179,126	205,639	230,000	24,361	89.4%
23	60311 Herbicide	520	-	1,500	1,500	0.0%
24	60312 Safety Eq Repl Consumables	12,941	28,343	41,000	12,657	69.1%
25	60313 Tools	18,315	29,306	40,000	10,694	73.3%
26	60314 Uniforms - New	3,575	4,815	-	(4,815)	0.0%
27	60316 Materials and Supplies - CalFire	3,246	1,269	18,000	16,731	7.1%
28	60325 Lab Supplies Consumables	50,488	51,439	50,000	(1,439)	102.9%
29	60327 Ozone System Parts	17,032	14,403	10,000	(4,403)	144.0%
30	60328 UV Parts and Supplies	23,871	6,820	110,000	103,180	6.2%
31	60331 Electrical Parts Replacement	45,306	46,827	70,000	23,173	66.9%
32	60332 Leak Repair Supplies	147,661	193,836	200,000	6,164	96.9%
33	60333 Road Repair Materials	23,490	8,208	31,251	23,043	26.3%
34	60334 SCADA Radio Supplies	14,005	11,671	52,059	40,388	22.4%
35	60335 Septic Tanks - New and Repairs	8,968	8,720	12,000	3,280	72.7%
36	60338 Meters New Conn and Repl	11,684	22,083	31,000	8,917	71.2%
37	60350 Aerator/Compressor etc Repair	7,440	50,407	18,000	(32,407)	280.0%
38	60353 Computers/Peripherals	-	-	10,000	10,000	0.0%
39	60354 Control Sys/Pressure Transducer	-	-	9,000	9,000	0.0%
40	60355 Headworks/Solids Removal Rep	18,521	24,326	22,000	(2,326)	110.6%
41	60356 HVAC	9,157	13,037	13,500	463	96.6%
42	60357 Mixers	8,202	28,768	25,000	(3,768)	115.1%
43	60358 Monitor Wells Repair	-	-	5,000	5,000	0.0%
44	60359 Pumps/Motors Repair	160,106	110,192	185,000	74,808	59.6%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 54 Utility Services		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
89	Total Office Expenses	32,150	46,969	82,600	35,631	56.9%
90	Travel and Training					
91	60810 Training Conference and Travel	39,649	30,209	43,000	12,791	70.3%
92	60820 Other Travel Costs	109	835	500	(335)	167.0%
93	Total Travel and Training	39,758	31,044	43,500	12,456	71.4%
94	Purchased Water					
95	61100 Purchased Water	-	14,317	20,000	5,683	71.6%
96	Total Purchased Water	-	14,317	20,000	5,683	71.6%
97	Operating Fees					
98	61420 State Water and Sewer Fees	328,570	330,617	310,000	(20,617)	106.7%
99	Total Operating Fees	328,570	330,617	310,000	(20,617)	106.7%
100	Capital Equipment					
101	75110 Vehicles Capital Lease	545,171	567,735	521,211	(46,524)	108.9%
102	75200 Equipment Purchased	318,583	935,169	723,598	(211,571)	129.2%
103	75300 Materials - Projects	41,023	92,856	868,880	776,024	10.7%
104	Total Capital Equipment	904,777	1,595,760	2,113,689	517,929	75.5%
105	Misc. Non-Operating					
106	60715 Late Fees and Other Penalties	54	283	-	(283)	0.0%
107	Total Misc. Non-Operating	54	283	-	(283)	0.0%
108	Total Utility Services Expenses	\$ 12,236,677	\$ 13,972,357	\$ 16,893,250	\$ 2,920,893	82.7%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 4: Department 54 – Utility Services

Schedule 4 displays financial reporting information for the Utility Services Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

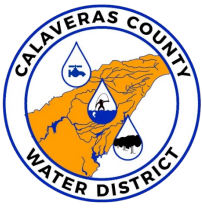
Utility Services Expenses – Total utility services expense is at 82.7% of budget.

- **Line 8 CTO Payout** is trending over the benchmark due to timing of payouts in December 2025.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 18 Telephone** is trending over the benchmark. Finance will continue to monitor this item.
- **Line 19 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 28 Lab Supplies/Consumables** is trending over budget due to replacement of equipment.
- **Line 29 Ozone System Parts** is trending over budget due to the purchase of an Ozone Residual Analyzer purchased over budget and other materials and maintenance.
- **Line 32 Leak Repair Supplies** is trending over the benchmark due to high volume inventory purchases.
- **Line 37 Aerator/Compressor etc. Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.
- **Line 40 Headworks/Solids Removal Rep** is trending over budget due to increased bio-solids disposal.
- **Line 41 HVAC** is trending over the benchmark due to HVAC repairs, heater, and ESA renewal.
- **Line 42 Mixers** is trending over budget due to two mixer purchases.
- **Line 51 Fire Ext. Testing Cust. Base** are trending over budget due to timing of services.
- **Line 54 Uniform Launder** is trending over budget due to a budgeting input error and will be adjusted correctly for next fiscal year.
- **Line 60 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 61 SCADA Consulting** is trending over budget due to the timing of invoices for the Copper SCADA programming project compared to the established benchmark.
- **Line 63 Pavement/Seal/Asphalt Repair** is trending over due to emergency repair paving in October 2025.
- **Line 71 Laboratory Services** are trending over budget due to the timing of mandated state sampling.
- **Line 78 Operating Exp Gas and Oil** is trending over the benchmark due to the payment of an invoice one month earlier than scheduled, resulting in two invoices being paid during the same month.
- **Line 92 Other Travel Costs** is trending over budget due to mileage and parking reimbursement for staff seminars.
- **Line 98 State Water and Sewer Fees** is trending over budget due to the timing of annual fees paid in December. There are County fees in this line that will be separated out in the budget for FY 27.
- **Line 101 Vehicles Capital Lease – Current** is trending over budget. Finance will continue to monitor this item.
- **Line 102 Equipment Purchased** is trending over budget due to Capital Outlay coding that will be reclassified during the year-end process.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 56 General Management		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 619,857	\$ 641,666	\$ 734,102	\$ 92,436	87.4%
4	60005 Payouts	43,078	45,874	43,001	(2,873)	106.7%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	565	15	1,500	1,485	1.0%
8	60035 CTO Payout	-	-	3,800	3,800	0.0%
9	60100 Benefits	193,828	197,330	210,136	12,806	93.9%
10	60110 Retirement Expense	64,419	66,042	81,191	15,149	81.3%
11	60115 CalPERS UAL	22,645	42,939	32,908	(10,031)	130.5%
12	60117 Retirement Health Savings	2,875	2,750	3,000	250	91.7%
13	Total Salaries and Benefits	947,267	996,616	1,109,638	113,022	89.8%
14	Materials & Supplies					
15	60310 Materials and Supplies	8,715	10,423	11,700	1,277	89.1%
16	60314 Uniforms - New	20,831	19,344	22,000	2,656	87.9%
17	60320 Safety Materials and Supplies	689	30,042	61,500	31,458	48.8%
18	60390 Admin. Technologies/Comm	1,751	2,554	4,400	1,846	58.0%
19	Total Materials & Supplies	31,985	62,362	99,600	37,238	62.6%
20	Outside Services					
21	60420 Drug and Alcohol Testing	5,004	3,522	5,000	1,478	70.4%
22	60429 Recruiting	14,581	14,318	29,751	15,433	48.1%
23	60431 Computer Lic Maint Contracts	-	700	700	-	100.0%
24	60480 Rental (Non Vehicle and Equip)	250	-	-	-	0.0%
25	Total Outside Services	19,835	18,540	35,451	16,911	52.3%
26	Legal					
27	60505 Outside Legal Fees	59,276	89,664	120,000	30,336	74.7%
28	Total Legal	59,276	89,664	120,000	30,336	74.7%
29	Professional Services					
30	60541 Advertising/Publicity	-	247	1,500	1,253	16.5%
31	60590 Professional Services	104,152	94,757	124,800	30,043	75.9%
32	Total Professional Services	104,152	95,004	126,300	31,296	75.2%
33	Office Expenses					
34	60700 Forms and Supplies	21	964	1,400	436	68.8%
35	60730 Publications/Subscriptions	1,455	1,801	1,400	(401)	128.6%
36	60732 Memberships and Dues	51,410	57,900	48,176	(9,724)	120.2%
37	Total Office Expenses	52,886	60,664	50,976	(9,688)	119.0%
38	Travel and Training					
39	60810 Training Conf and Travel	21,300	26,659	30,700	4,041	86.8%
40	60820 Other Travel Costs	2,074	860	751	(109)	114.6%
41	Total Travel and Training	23,375	27,520	31,451	3,931	87.5%
42	Misc. Operating Expense					
43	61409 Unemployment Claims	6,427	6,295	36,000	29,705	17.5%
44	Total Misc. Operating Expense	6,427	6,295	36,000	29,705	17.5%
45	Misc. Non-Operating					
46	60715 Late Fees and Other Penalties	1,400	746	13,100	12,354	5.7%
47	Total Misc. Non-Operating	1,400	746	13,100	12,354	5.7%
48	Total General Management Expenses	\$ 1,246,602	\$ 1,357,410	\$ 1,622,516	\$ 265,106	83.7%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 5: Department 56 – General Management

Schedule 5 displays financial reporting information for the General Management Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

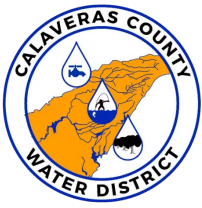
General Management Expenses – Total general management expense is at 83.7% of budget.

- **Line 4 Payouts** is trending over budget due to timing of payouts in December 2025.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 23 Computer Lic Maint Contracts** is trending over budget due to the timing of payments.
- **Line 35 Publications/Subscriptions** is trending over budget due to water code updates and leak adjustment notices.
- **Line 36 Memberships and Dues** is trending over budget due to CalPERLA not being budgeted originally.
- **Line 40 Other Travel Costs** is trending over budget due to mileage and parking reimbursements for staff seminars.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 57 Board of Directors		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
1	Director Costs					
2	60000 Salaries/Wages	\$ 27,720	\$ 30,000	\$ 43,200	\$ 13,200	69.4%
3	60100 Benefits	76,637	139,052	176,503	37,451	78.8%
4	60310 Materials and Supplies	1,154	2,399	3,751	1,352	64.0%
5	60390 Admin. Technologies/Comm.	-	15	3,000	2,985	0.5%
6	60810 Training Conf and Travel	19,694	27,446	25,000	(2,446)	109.8%
7	60820 Other Travel Costs	5,688	8,423	4,900	(3,523)	171.9%
8	78200 Calaveras County Fees	2,155	-	5,000	5,000	0.0%
9	Total Board of Directors Expenses	\$ 133,048	\$ 207,336	\$ 261,354	\$ 54,018	79.3%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 6: Department 57 – Board of Directors

Schedule 6 displays financial reporting information for the Board of Directors during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

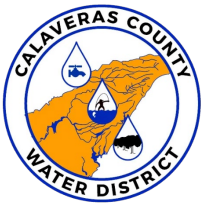
Board of Directors Expenses – Total Board of Directors expense is at 79.3% of budget.

- **Line 6 Training Conf and Travel** is trending over budget due to timing of staff conferences and seminars.
- **Line 7 Other Travel Costs** is trending over budget due to higher than anticipated reimbursements.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - May 31, 2026**

		A	B	C	D	E
Department 58 Engineering		FY 2024-25 Months 1-11 Actual	FY 2025-26 Months 1-11 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 91.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 750,080	\$ 815,092	\$ 1,036,946	\$ 221,854	78.6%
4	60005 Payouts	26,283	15,021	26,301	11,280	57.1%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	300	-	1,000	1,000	0.0%
7	60030 Overtime	13,786	42,339	6,500	(35,839)	651.4%
8	60035 CTO Payout	26,277	3,632	24,300	20,668	14.9%
9	60100 Benefits	230,392	235,108	369,450	134,342	63.6%
10	60110 Retirement Expense	80,107	86,564	110,736	24,172	78.2%
11	60115 CalPERS UAL	28,466	41,719	40,441	(1,278)	103.2%
12	60117 Retirement Health Savings	8,995	11,493	7,680	(3,813)	149.6%
13	Total Salaries and Benefits	1,164,686	1,250,968	1,623,354	372,386	77.1%
14	Materials & Supplies					
15	60310 Materials and Supplies	925	3,897	2,000	(1,897)	194.8%
16	60312 Safety Eq Repl Consumables	178	789	-	(789)	0.0%
17	60313 Tools	-	-	7,500	7,500	0.0%
18	60390 Admin. Technologies/Comm	9,658	8,351	8,400	49	99.4%
19	Total Materials & Supplies	10,761	13,037	17,900	4,863	72.8%
20	Outside Services					
21	60431 Computer Lic Maint Contracts	51,169	33,636	61,200	27,564	55.0%
22	Total Outside Services	51,169	33,636	61,200	27,564	55.0%
23	Professional Services					
24	60541 Advertising/Publicity	46	-	-	-	0.0%
25	60590 Professional Services	118,977	273,075	625,000	351,925	43.7%
26	Total Professional Services	118,977	273,075	625,000	351,925	43.7%
27	Vehicles and Equipment					
28	60610 Operating Exp Gas and Oil	54	-	-	-	0.0%
29	Total Vehicles and Equipment	54	-	-	-	0.0%
30	Office Expenses					
31	60710 Permits and Licenses	747	114	1,451	1,337	7.9%
32	60730 Publications/Subscriptions	150	139	151	12	92.0%
33	60732 Memberships and Dues	1,065	502	6,080	5,578	8.3%
34	60760 Recording/Title Reports	145	90	1,700	1,610	5.3%
35	Total Office Expenses	2,106	845	9,382	8,537	9.0%
36	Travel and Training					
37	60810 Training Conf and Travel	8,877	12,341	27,251	14,910	45.3%
38	60820 Other Travel Costs	28	155	500	345	31.0%
39	Total Travel and Training	8,905	12,496	27,751	15,255	45.0%
40	Capital Equipment					
41	75200 Equipment Purchased	3,350	-	-	-	0.0%
42	Total Capital Equipment	3,350	-	-	-	0.0%
43	Total Engineering Expenses	\$ 1,360,054	\$ 1,584,057	\$ 2,364,587	\$ 780,530	67.0%



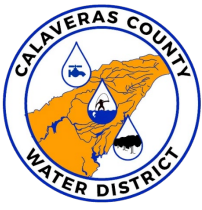
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 7: Department 58 - Engineering

Schedule 7 displays financial reporting information for the Engineering Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Engineering Expenses – Total engineering expense is at 67% of budget.

- **Line 7 Overtime** is trending over budget due to inspectors working with contractors on the A-B Transmission project.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 15 Materials and Supplies** is trending over budget due to higher-than-anticipated costs for purchased supplies used by inspectors.
- **Line 18 Admin. Technologies/Comm** is trending over budget due to laptop purchase in May.



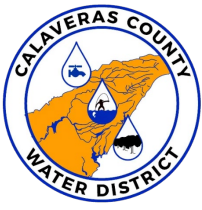
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 8: Department 59 – Administrative Services

Schedule 8 displays financial reporting information for the Administrative Services Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Administrative Services Expenses – Total administrative services expense is at 83.1% of budget.

- **Line 12 Retirement Health Savings** is trending over budget due to new staff.
- **Line 17 Admin. Technologies/Comm** is trending over budget due to the purchase of Spare SSD Servers.
- **Line 21 Computer Lic Maint Contracts** is trending over budget due to the timing of contract payments early in the fiscal year and IT Security Software that was purchased and will need to be considered for FY 27's budget.
- **Line 28 Forms and Supplies** is trending over budget due to the purchase of door hangers and deposit slips.
- **Line 38 Third Party Payment Processing** is trending over budget due to the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue". These costs should start slowing down due to the new fee agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – May 31, 2026**

Schedule 9: Department 60 – Water Resources

Schedule 9 displays financial reporting information for the Water Resources Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Water Resources Expenses – Total water resource expense is at 59% of budget.

- **Line 17 Admin. Technologies/Comm** is trending over budget due to the purchase of a new computer.
- **Line 20 Computer Lic Maint Contracts** is trending over budget due to the Parcel Quest subscription and will be accounted for in FY 27's budget.
- **Line 28 Professional Services** is trending over the benchmark due to project management costs for the 13020 Doud's Landing Fuel break, however, these costs are reimbursable.
- **Line 31 Memberships and Dues** are trending over budget due to the timing of the annual renewal of the ESJGWA Membership.

CCWD - Fund Cash Balance Report
As of May 31, 2026

Fund	Description	Audited	Transactions	Unaudited
		6/30/2025	FY25-26	5/31/2026
300	Water Fund	4,600,586.08	(936,265.47)	3,664,320.61
302	Slurry Line	5,817.33	1,304.24	7,121.57
306	Water-Admin Replacement	25,053.32	14,773.09	39,826.41
308	Water - Interest Reserve	8,698,997.61	642,952.01	9,341,949.62
320	CIP - Water	(222,171.45)	43,976.57	(178,194.88)
321	CIP Loan II - Water	-	9,649,306.59	9,649,306.59
323	CIP Loan - Water	9,784,121.55	(5,633,786.43)	4,150,335.12
325	Capital R&R - Water	4,232,612.31	3,364,352.40	7,596,964.71
327	USDA RD AMI/AMR	122,783.40	(421.59)	122,361.81
344	Water Expansion Fund - West Point	331,387.86	8,832.27	340,220.13
354	Water Expansion Fund - Ebbetts Pass	931,168.40	43,774.26	974,942.66
356	Water Expansion Fund - Sheep Ranch	26,739.79	712.69	27,452.48
364	Water Expansion Fund - Jenny Lind	870,998.25	189,108.91	1,060,107.16
374	Water Expansion Fund - Copper Cove	3,682,902.53	411,360.92	4,094,263.45
394	Water Expansion Fund - Wallace	19,133.03	509.95	19,642.98
400	Hydro Fund	460,681.99	(46,586.23)	414,095.76
408	Hydropower - Interest Reserve	2,457,053.78	65,486.30	2,522,540.08
500	Sewer Fund	(613,190.16)	216,089.52	(397,100.64)
506	Sewer - Admin Replacement	8,897.52	3,971.17	12,868.69
508	Sewer - Interest Reserve	2,055,889.36	253,018.89	2,308,908.25
520	CIP - Sewer	1,679,804.35	(636,326.62)	1,043,477.73
523	CIP Loan - Sewer	2,688,973.59	(1,052,760.78)	1,636,212.81
525	Capital R&R - Sewer	3,686,826.95	1,475,916.74	5,162,743.69
527	USDA Loan Arnold WWTP Improvements	-	9,969,518.23	9,969,518.23
540	Sewer Expansion Fund - Forest Meadows	436,061.98	11,622.08	447,684.06
542	Sewer Expansion Fund - Big Trees Village	12,672.87	337.77	13,010.64
544	Sewer Expansion Fund - Arnold	845,498.94	14,630.96	860,129.90
546	Sewer Expansion Fund - Vallecito	1,244,695.94	33,174.10	1,277,870.04
548	Sewer Expansion Fund - Six Mile Village	27,493.64	732.79	28,226.43
554	Sewer Expansion Fund - West Point	907,482.72	24,186.55	931,669.27
564	Sewer Expansion Fund - La Contenta	498,439.34	(19,272.12)	479,167.22
565	Sewer Expansion Fund - Southworth	294,436.28	7,847.44	302,283.72
584	Sewer Expansion Fund - Copper Cove	2,928,887.97	310,095.48	3,238,983.45
594	Sewer Expansion Fund - Wallace	19,133.03	509.95	19,642.98
722	Assessment District - West Point Acres	16,061.04	296.80	16,357.84
732	Assessment District - Wilseyville	5.57	0.11	5.68
752	Assessment District - Arnold	38,202.14	710.23	38,912.37
812	Assessment District - La Contenta (604)	87,934.74	21,045.69	108,980.43
832	Assessment District - Saddle Creek	123,156.25	5,113.09	128,269.34
842	Assessment District - DaLee/Cassidy	-	(5,363.55)	(5,363.55)
852	Assessment District - Fly In Acres	-	17,083.01	17,083.01
862	Assessment District - Wallace	59,344.05	(47,000.33)	12,343.72
915	CCWD PFA - Water	-	-	-
920	Advance Grant Fund	4,819.64	128.45	4,948.09
	TOTAL	53,079,393.53	18,424,696.13	71,504,089.66

Fund Activity Report as of 05.31.26

	Water Fund	Hydro Fund	Sewer Fund
Revenue	22,593,944.80	1,105,788.03	10,967,738.10
Expenditure	(21,601,533.93)	(1,118,017.71)	(9,302,220.28)
Net Fund Activity	992,410.87	(12,229.68)	1,665,517.82

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2025-26 thru FY 2029-30

Project No	Fund	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Copper Cove												
11083C	323	Copper Cove Tank B/Clearwell	8,600,000	7,908,574	691,426	818,155	181,845	1,000,000	-			
11104	321	Lake Tulloch Intertie Project	7,500,000	465,535	7,034,465	124,186	125,814	250,000	2,142,414	4,857,586	-	
11122	321	Copper C Tank Trans Pipeline	10,000,000	7,034,347	2,965,653	6,457,839	842,161	7,300,000	1,500,000	-	-	
11136	325	CC WTP Filter Rehabilitation Project	600,000	-	600,000	-	726,270	726,270	300,000	-	-	-
Ebbetts Pass												
11083S	321	Ebbetts Pass Sawmill Tank	3,560,000	961,297	2,598,703	663,988	(538,988)	125,000	4,000,000			
11103	325/Grant	Hunters Raw Water Pumps (Hazard Mitigation)	3,600,000	213,787	3,386,213	488	3,249,512	3,250,000	325,000	2,250,000		
11108	354/325	Big Trees Pump Stations 4 & 5 Replacement	3,000,000	19,673	2,980,327	13,757	61,243	75,000	500,000	2,500,000	500,000	
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-		250,000	1,250,000		
11135	325/Grant	Timber Trails Redwood Water Storage Tank & P/S	3,500,000	8,772	3,491,228	6,108	493,892	500,000	12,500	440,000	3,000,000	
Jenny Lind / Wallace												
11088	323	Jenny Lind A-B Transmission Main	13,500,000	10,376,225	3,123,775	3,769,564	1,366,546	5,136,110	2,500,000			
11119		Jenny Lind Tanks A Replacement	3,000,000	-	3,000,000	-	-	-	-	-		
11083W	323	Wallace Tanks	1,700,000	582,810	1,500,000	354,912	(329,912)	25,000	1,700,000			
West Point / Wilseyville / Vallecito												
11106		West Point Backup Filter	3,000,000	2,960,566	39,434	97,813	(97,813)	-	-			
11134	325	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-			
11129	325/Grant	West Point Drought Water Supply	4,700,000	435,837	4,264,163	121,576	2,378,424	2,500,000	300,000	44,000,000	30,000,000	
		Total Water Projects	\$ 67,960,000	\$ 30,967,424	\$ 37,375,387	\$ 12,428,387	\$ 8,658,993	\$ 21,087,380	\$ 13,529,914	\$ 55,297,586	\$ 33,500,000	\$ -

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2025-26 thru FY 2029-30

Project No.	Fund	Wastewater Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Arnold / Forest Meadows												
15095	527	Arnold Secondary Clarifier/WWTP Improvements	10,300,000	995,559	9,304,441	194,583	1,980,417	2,175,000	7,000,000	3,451,832		
Copper Cove												
15094T	523	CC SAF, Tertiary	2,247,410	2,879,029	(631,619)	1,099,304	188,106	1,287,410	1,500,000	400,000		
15112	584/525	CC Pond 6 Enlargement	4,543,810	179,032	4,364,779	36,732	1,801,364	1,838,096	1,838,096			
15116		CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-		-	500,000	2,279,620	
La Contenta/Wallace												
15097	525	LC Biolac, Clarifier	15,000,000	850,572	14,149,428	282,314	13,186	295,500	200,000	-	500,000	
15092B	564/525	Huckleberry Lift Station Improvements	6,000,000	360,499	5,639,501	32,150	27,850	60,000	200,000	-	300,000	
TBD		Southworth Treatment Plant Improvements	180,000	-	180,000	-	-		-	-	250,000	
West Point / Wilseyville / Vallecito												
15091	Grant	West Point/Wilseyville Consolidation Project	10,000,000	9,406,561	593,439	944,534	(244,534)	700,000	-			
TBD		West Point Septic Tank Replacements	500,000	-	500,000	-	-	-	-	-	300,000	
Other												
15109	525	Collections System Rehab and I&I Mitigation	900,000	212,074	687,926	732	149,268	150,000	-	200,000	-	
Total Wastewater Projects			\$ 56,921,220	\$ 15,335,556	\$ 41,585,664	\$ 2,590,349	\$ 3,915,657	\$ 6,506,006	\$ 10,738,096	\$ 4,551,832	\$ 4,429,620	\$ 1,500,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 124,881,220	\$ 46,302,980	\$ 78,961,051	\$ 15,018,736	\$ 12,574,650	\$ 27,593,386	\$ 24,268,010	\$ 59,849,418	\$ 37,929,620	\$ 1,500,000

3b

A G E N D A
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3b

Agenda Item

DATE: June 16, 2026
TO: Michael Minkler, General Manager
FROM: Kelly Zahniser, Director of Administrative Services
SUBJECT: After-Action Report - Duplicate Billing Incident

RECOMMENDED ACTION:

Receive After-Action Report regarding the duplicate billing incident that occurred in May 2026.

SUMMARY:

This report provides an overview of the duplicate billing incident that affected customers in portions of the District's Valley Springs, Copperopolis, Wallace, and West Point service areas beginning the week of May 27, 2026. The report summarizes the incident, customer impacts, corrective actions taken, and recommendations for future process improvements.

INCIDENT OVERVIEW:

On May 27, 2026, the District became aware that a system error resulted in duplicate utility bills being generated and distributed to a portion of the District's customer base. The duplicate bills were created within the District's utility billing software and were not intentionally generated by District staff.

The issue affected customers in several service areas and resulted in duplicate bill notifications being issued. In some instances, customers enrolled in automatic payment processing had duplicate payments initiated based on the duplicate bill records.

Upon identification of the issue, District staff immediately began investigating the scope of the problem and engaged Tyler Technologies, the District's utility billing software provider, to determine the cause and implement corrective actions.

On Saturday, May 30, 2026, staff contacted all customers whose auto payments were scheduled to clear from June 1 to June 3, notifying customers of duplicate bills and recommending the cancellation of auto payments until the billing issues were resolved.

Impacted Customers with AutoPay during duplicate billing cycle:

Auto Payments Scheduled Dates	Auto Pay Customers	Email Notification
from 6/1 to 6/3	50	5/30/2026
from 6/4 to 6/7	36	6/1/2026
from 6/8 to 6/10	71	N/A
from 6/11 to 6/28	1246	N/A
Total	1403	

CUSTOMER IMPACT:

The duplicate billing incident created confusion and concern among affected customers.

Potential impacts included:

- Receipt of duplicate utility bills.
- Duplicate automatic payment transactions for customers enrolled in AutoPay.
- Increased customer inquiries and call volume.
- Potential overdraft fees or other financial impacts for customers whose accounts were affected by duplicate withdrawals.

The District recognizes the inconvenience caused by this incident and prioritized customer communication and remediation efforts.

DISTRICT RESPONSE:

Upon discovery of the issue, staff implemented the following actions:

1. Incident Investigation
 - Identified affected service areas and customer accounts.
 - Coordinated with Tyler Technologies to investigate the root cause.
2. Customer Communications
 - Initiated customer notifications through email and phone communications.
 - Added a recorded message to the District phone system and notification banner to homepage advising customers of the issue.
 - Customer Service staff responded to customer inquiries
 - Provided updates to the General Manager and Board of Directors as information became available.
3. Payment Remediation
 - Identified accounts that experienced duplicate AutoPay withdrawals.

- Coordinated with Tyler Technologies and payment processors to reverse duplicate transactions where possible.
- Processed refunds for duplicate payments that had already been posted.
- Monitored customer accounts to ensure corrective actions were completed.

4. Vendor Coordination

- Escalated the issue to Tyler Technologies management.
- Requested status updates and timelines for resolution.
- Documented communications and actions taken throughout the incident.

ROOT CAUSE:

Based on information provided by Tyler Technologies, the duplicate billing event resulted from a software system error that caused duplicate bill records to be generated within the utility billing system.

The District did not intentionally generate duplicate bills, and the issue was not caused by changes to customer account information or billing rates.

According to the Tyler representative, their Development team identified that their platform allowed CCWD staff to run the calculation step of the regular billing process a second time before the first run was complete, resulting in duplication of the billing process. Following this, the records that were created on the update were duplicated because of the duplicate records caused by the calculation.

RESOLUTION AND MITIGATION:

The Tyler development team confirmed that they are adding safeguards to prevent a second bill calculation to be run before the first series is completed.

LESSONS LEARNED:

The incident highlighted several areas where operational processes can be strengthened:

- Tyler has indicated that only one browser window should be open during the calculation process. Once the calculation step is running, it should be allowed to run until the process is complete, without attempting to initiate the process again.
- Development of formal incident response procedures for utility billing system failures.
- Improved communication protocols with software vendors during critical service disruptions.
- Improved customer notification templates and communication channels for billing-related incidents.

CORRECTIVE ACTIONS AND PROCESS IMPROVEMENTS:

To reduce the likelihood and impact of future incidents, staff are implementing an Incident Response Framework. We will develop a formal written response procedure for billing system incidents, including customer communication protocols, escalation procedures, and recovery actions.

CONCLUSION:

District staff responded promptly upon discovery of the duplicate billing incident and worked to minimize customer impacts through communication, payment remediation, and coordination with Tyler Technologies. While the incident caused inconvenience for affected customers, corrective actions were implemented immediately, and additional improvements are being developed to strengthen billing controls and reduce the risk of future occurrences.

REQUESTED ACTION:

No requested action at this time.

3c

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Agenda Item

DATE: June 16, 2026
TO: Finance Committee
FROM: Kelly Zahniser, Director of Administrative Services
SUBJECT: Information on Delinquent Customer Accounts

RECOMMENDED ACTION:

Receive information regarding delinquent customer accounts and the status of charges eligible for placement on the County Tax Roll.

SUMMARY:

Staff has recently intensified notification efforts for delinquent customer accounts. In addition to the standard delinquency notices and correspondence, Customer Service staff began contacting customers by telephone to ensure they are aware of their outstanding balances and available payment options.

The District has experienced a steady increase in both the number of delinquent accounts and the total amount of delinquent charges in recent years. For Fiscal Year 2024–25, the District submitted 556 delinquent accounts to the County Tax Roll totaling approximately \$791,287. This represented an increase of \$275,220 compared to the prior year.

As of June 2026, approximately 1,000 customer accounts have outstanding delinquent balances totaling approximately \$1.37 million. Staff anticipates that both the number of delinquent accounts and the total outstanding balance will decrease as customers respond to recent collection efforts and make payments. Customers are being notified that their accounts must be made current by June 30, 2026 with the delinquent accounts being sent to the County Tax Roll by July 30, 2026.

Staff will continue monitoring delinquent accounts and will provide updates to the Finance Committee as collection activities progress and the annual tax roll submission process moves forward.

REQUESTED ACTION:

No action required. This is an informational item only.